

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Fairfield Community Schools (2155)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$712,601	\$669,585	\$680,596	\$716,126	0.12%	5.22%
Non - Certified Salaries	120	\$354,960	\$361,621	\$370,410	\$368,229	0.92%	-0.59%
Group Health Insurance	222	\$152,067	\$174,376	\$152,642	\$162,306	1.64%	6.33%
Social Security Certified	212	\$50,882	\$48,074	\$48,084	\$51,686	0.39%	7.49%
Public Employees Retirement Fund	214	\$45,704	\$48,295	\$51,529	\$50,586	2.57%	-1.83%
Teacher Retirement Fund, After 7-1-95	216	\$44,911	\$40,222	\$41,334	\$50,438	2.94%	22.03%
Severance/Early Retirement Pay	213	\$21,264	\$20,350	\$25,469	\$28,892	7.96%	13.44%
Social Security Noncertified	211	\$25,705	\$26,351	\$26,974	\$27,029	1.26%	0.20%
Other Group Insurance Authorized by Statute	224	\$14,899	\$13,290	\$11,937	\$10,285	-8.85%	-13.84%
Operational Supplies	611	\$12,438	\$10,169	\$10,459	\$10,035	-5.23%	-4.06%
Pupil Services	313	\$0	\$0	\$0	\$7,641	NA	NA
Postage and Postage Machine Rental	532	\$1,148	\$4,823	\$1,780	\$6,511	54.32%	265.80%
Travel	580	\$6,723	\$6,157	\$5,676	\$5,730	-3.92%	0.95%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,397	\$6,287	\$6,401	\$4,925	-6.33%	-23.06%
Group Life Insurance	221	\$2,404	\$2,204	\$2,248	\$2,437	0.33%	8.39%
Staff Services	314	\$0	\$0	\$0	\$2,052	NA	NA
Dues and Fees	810	\$840	\$599	\$434	\$1,166	8.54%	168.66%
Official Bond Premiums	525	\$560	\$560	\$560	\$1,089	18.09%	94.46%
Student Instructional Support Total		\$1,453,503	\$1,432,964	\$1,436,534	\$1,507,162	0.91%	4.92%
Student Academic Achievement							
Certified Salaries	110	\$5,970,673	\$5,994,716	\$5,991,264	\$6,234,738	1.09%	4.06%
Non - Certified Salaries	120	\$801,182	\$835,652	\$786,404	\$800,402	-0.02%	1.78%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$513,536	\$762,284	\$781,788	\$598,441	3.90%	-23.45%
Group Health Insurance	222	\$516,262	\$510,725	\$443,178	\$501,818	-0.71%	13.23%
Social Security Certified	212	\$423,901	\$423,963	\$427,986	\$448,087	1.40%	4.70%
Teacher Retirement Fund, After 7-1-95	216	\$321,375	\$326,294	\$352,355	\$391,100	5.03%	11.00%
Computer Hardware	741	\$193,006	\$225,241	\$258,291	\$303,646	12.00%	17.56%
Textbooks	630	\$287,019	\$125,153	\$126,022	\$227,506	-5.64%	80.53%
Content	747	\$199,465	\$195,007	\$216,473	\$206,341	0.85%	-4.68%
Operational Supplies	611	\$237,191	\$218,027	\$237,143	\$193,925	-4.91%	-18.22%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Technology Hardware	746	\$93,113	\$243,116	\$65,421	\$171,580	16.51%	162.27%
Pre-2008 Object Code - Temporary Salaries	130	\$115,943	\$120,354	\$157,839	\$163,883	9.04%	3.83%
Public Employees Retirement Fund	214	\$88,669	\$102,236	\$97,920	\$96,208	2.06%	-1.75%
Teacher Retirement Fund, Prior to 7-1-95	215	\$88,388	\$85,644	\$79,974	\$75,096	-3.99%	-6.10%
Instructional Programs Improvement Services	312	\$365	\$0	\$11,300	\$67,000	268.10%	492.92%
Severance/Early Retirement Pay	213	\$1,835	\$8,112	\$57,432	\$59,422	138.56%	3.47%
Other Group Insurance Authorized by Statute	224	\$71,124	\$70,106	\$62,836	\$56,865	-5.44%	-9.50%
Social Security Noncertified	211	\$55,848	\$58,037	\$54,750	\$55,046	-0.36%	0.54%
Library Books	640	\$43,057	\$42,871	\$37,373	\$48,785	3.17%	30.53%
Connectivity	744	\$27,484	\$38,143	\$40,869	\$40,317	10.05%	-1.35%
Instruction Services	311	\$0	\$0	\$13,624	\$29,829	NA	118.95%
Travel	580	\$21,042	\$35,211	\$14,223	\$18,460	-3.22%	29.79%
Workers Compensation Insurance	225	\$0	\$6,112	\$12,000	\$12,000	NA	0.00%
Periodicals	650	\$10,678	\$6,756	\$10,666	\$11,905	2.76%	11.62%
Group Life Insurance	221	\$10,006	\$10,363	\$10,791	\$10,701	1.69%	-0.83%
Dues and Fees	810	\$8,933	\$9,364	\$7,680	\$7,869	-3.12%	2.47%
Data Processing Services	316	\$4,722	\$5,731	\$2,000	\$4,500	-1.20%	125.00%
Equipment	730	\$1,579	\$3,794	\$0	\$2,575	13.01%	NA
Postage and Postage Machine Rental	532	\$2,925	\$0	\$2,241	\$2,524	-3.62%	12.62%
Repairs and Maintenance Services	430	\$11,050	\$5,409	\$1,800	\$1,650	-37.84%	-8.33%
Other Purchased Services	593	\$0	\$30	\$900	\$1,190	NA	32.22%
Miscellaneous Objects	876 - 899	\$1,097	\$317	\$2,591	\$796	-7.71%	-69.29%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$418	\$698	NA	67.05%
Staff Services	314	\$0	\$0	\$0	\$357	NA	NA
Transfer Tuition to Private Sources	563	\$0	\$0	\$0	\$255	NA	NA
Other Professional and Technical Services	319	\$4,524	\$664	\$319	\$249	-51.58%	-22.01%
Advertising	540	\$0	\$0	\$0	\$71	NA	NA
Unemployment Insurance	230	\$10,140	\$1,035	\$256	\$0	-100.00%	-100.00%
Student Transportation Services	510	\$0	\$0	\$230	\$0	NA	-100.00%
Student Academic Achievement Total		\$10,136,130	\$10,470,468	\$10,366,355	\$10,845,835	1.71%	4.63%
Overhead and Operational							
Non - Certified Salaries	120	\$1,575,645	\$1,604,410	\$1,639,086	\$1,722,549	2.25%	5.09%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Light and Power - Other Than Heating and Cooling	625	\$414,642	\$418,989	\$451,513	\$446,122	1.85%	-1.19%
Food Purchases	614	\$413,731	\$395,110	\$374,070	\$427,744	0.84%	14.35%
Public Employees Retirement Fund	214	\$200,914	\$217,104	\$227,656	\$235,215	4.02%	3.32%
Repairs and Maintenance Services	430	\$246,168	\$277,389	\$223,323	\$232,000	-1.47%	3.89%
Group Health Insurance	222	\$172,754	\$185,795	\$160,488	\$171,148	-0.23%	6.64%
Severance/Early Retirement Pay	213	\$88,133	\$142,462	\$157,033	\$165,734	17.10%	5.54%
Insurance	520	\$176,339	\$151,429	\$142,641	\$155,672	-3.07%	9.14%
Operational Supplies	611	\$131,888	\$145,305	\$146,284	\$144,084	2.24%	-1.50%
Social Security Noncertified	211	\$121,657	\$122,472	\$127,255	\$134,210	2.49%	5.47%
Gasoline and Lubricants	613	\$159,897	\$162,005	\$144,135	\$115,871	-7.74%	-19.61%
Heating and Cooling for Buildings - Gas	622	\$102,106	\$140,349	\$102,625	\$106,479	1.05%	3.76%
Certified Salaries	110	\$124,975	\$101,733	\$103,241	\$105,969	-4.04%	2.64%
Vehicles	731	\$0	\$430,057	\$214,741	\$96,378	NA	-55.12%
Water and Sewage	411	\$43,761	\$45,108	\$45,621	\$62,594	9.36%	37.20%
Student Transportation Services	510	\$40,381	\$40,529	\$40,650	\$40,704	0.20%	0.13%
Statistical Services	317	\$40,500	\$27,000	\$36,000	\$37,350	-2.00%	3.75%
Equipment	730	\$17,718	\$5,024	\$48,341	\$36,203	19.56%	-25.11%
Other Public or Private Utility Services	419	\$29,546	\$31,741	\$32,485	\$30,816	1.06%	-5.14%
Staff Services	314	\$9,030	\$20,410	\$30,977	\$28,246	32.99%	-8.82%
Other Group Insurance Authorized by Statute	224	\$13,895	\$13,627	\$12,323	\$24,974	15.79%	102.66%
Board of Education Services	318	\$16,363	\$28,201	\$15,575	\$24,914	11.08%	59.96%
Workers Compensation Insurance	225	\$1,311	\$32,965	\$35,116	\$24,371	107.64%	-30.60%
Dues and Fees	810	\$11,954	\$12,099	\$12,420	\$20,566	14.53%	65.58%
Telephone	531	\$20,651	\$18,664	\$18,147	\$19,022	-2.03%	4.82%
Tires and Repairs	612	\$16,075	\$13,759	\$5,435	\$17,347	1.92%	219.19%
Travel	580	\$13,500	\$12,472	\$20,766	\$15,822	4.05%	-23.81%
Teacher Retirement Fund, After 7-1-95	216	\$13,370	\$10,682	\$10,840	\$11,127	-4.49%	2.64%
Printing and Binding	550	\$6,616	\$6,447	\$8,773	\$11,073	13.74%	26.22%
Removal of Refuse and Garbage	412	\$9,816	\$9,631	\$9,617	\$10,184	0.93%	5.90%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Social Security Certified	212	\$9,148	\$7,373	\$7,490	\$7,703	-4.21%	2.84%
Bank Service Charges	871	\$7,515	\$7,659	\$6,795	\$7,515	0.00%	10.60%
Other Professional and Technical Services	319	\$100	\$190	\$657	\$6,232	180.96%	848.50%
Advertising	540	\$4,684	\$5,738	\$5,092	\$6,112	6.88%	20.03%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Content	747	\$5,406	\$5,856	\$13,794	\$6,054	2.87%	-56.11%
Other Supplies and Materials	615, 660 - 689	\$4,443	\$5,405	\$4,600	\$5,603	5.97%	21.79%
Postage and Postage Machine Rental	532	\$3,147	\$4,350	\$2,811	\$3,794	4.79%	34.97%
Group Life Insurance	221	\$3,160	\$3,132	\$3,100	\$3,115	-0.36%	0.49%
Official Bond Premiums	525	\$756	\$1,500	\$1,550	\$2,244	31.26%	44.77%
Other Purchased Property Services	490 - 499	\$2,142	\$2,070	\$2,366	\$2,011	-1.57%	-15.00%
Miscellaneous Objects	876 - 899	\$2,599	\$2,042	\$5,710	\$1,474	-13.23%	-74.19%
Other Purchased Services	593	\$450	\$495	\$645	\$1,230	28.58%	90.70%
Cleaning Services	420	\$4,452	\$4,820	\$4,598	\$1,063	-30.10%	-76.88%
Data Processing Services	316	\$0	\$0	\$500	\$750	NA	50.00%
Periodicals	650	\$831	\$364	\$659	\$606	-7.61%	-8.14%
Unemployment Insurance	230	(\$30)	\$0	\$0	\$0	NA	NA
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$2,000	\$0	NA	-100.00%

Overhead and Operational Total \$4,292,141 \$4,883,963 \$4,669,543 \$4,739,994 2.51% 1.51%

Non Operational

Redemption of Principal	831	\$1,511,030	\$1,600,078	\$1,602,500	\$1,747,500	3.70%	9.05%
Interest	832	\$1,032,566	\$814,716	\$1,070,788	\$1,363,553	7.20%	27.34%
Construction Services	450	\$4,035	\$2,595	\$1,773	\$560,842	243.36%	31539.86%
Repairs and Maintenance Services	430	\$258,448	\$277,015	\$341,410	\$221,513	-3.78%	-35.12%
Improvements Other Than Buildings	715	\$69,871	\$149,419	\$71,615	\$210,121	31.69%	193.40%
Equipment	730	\$145,275	\$138,486	\$119,229	\$176,328	4.96%	47.89%
Rentals	440	\$7,755	\$157,166	\$167,864	\$147,759	108.93%	-11.98%
Non - Certified Salaries	120	\$74,771	\$66,933	\$86,423	\$103,346	8.43%	19.58%
Certified Salaries	110	\$102,666	\$115,900	\$92,494	\$88,977	-3.51%	-3.80%
Board of Education Services	318	\$31,552	\$61,243	\$23,655	\$31,092	-0.37%	31.44%
Social Security Noncertified	211	\$5,720	\$5,120	\$6,611	\$7,885	8.35%	19.26%
Other Supplies and Materials	615, 660 - 689	\$2,560	\$758	\$376	\$7,104	29.07%	1787.35%
Social Security Certified	212	\$7,856	\$8,867	\$7,077	\$6,807	-3.52%	-3.81%
Operational Supplies	611	\$409	\$261	\$0	\$5,993	95.62%	NA
Teacher Retirement Fund, After 7-1-95	216	\$6,816	\$7,992	\$5,584	\$5,031	-7.31%	-9.90%
Public Employees Retirement Fund	214	\$672	\$1,558	\$1,736	\$2,103	32.99%	21.16%
Travel	580	\$0	\$579	\$1,907	\$1,190	NA	-37.60%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,125	\$1,196	\$1,182	\$1,182	1.25%	-0.03%
Other Purchased Services	593	\$200,000	\$200,000	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$105,259	\$0	\$0	\$0	-100.00%	NA
Advertising	540	\$0	\$699	\$0	\$0	NA	NA
Postage and Postage Machine Rental	532	\$0	\$58	\$0	\$0	NA	NA
Non Operational Total		\$3,568,385	\$3,610,637	\$3,602,225	\$4,688,326	7.06%	30.15%
Grand Total		\$19,450,158	\$20,398,032	\$20,074,656	\$21,781,317	2.87%	8.50%